

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Thursday 22<sup>nd</sup> June, 2017**

**No. 244**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No.15/CTD/2017**

**Date:-22/6/2017**

**NOTIFICATION**

In exercise of the powers conferred by section 146 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the State Government hereby notifies [www.gst.gov.in](http://www.gst.gov.in) as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax and electronic way bill.

Explanation.- For the purposes of this notification, "[www.gst.gov.in](http://www.gst.gov.in)" means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act 2013 (18 of 2013).

2. This notification shall come into force on the 22<sup>nd</sup> day of June, 2017.

**M.G.Kiran  
Principal Secretary**